

The Effect of Goal Orientation on Auditors' Judgment Performance with the Mediating Role of Self-Efficacy

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ABSTRACT

Background: auditors are required to make judgments in various fields, and their cognitive limitations lead to the deviation of their judgments. Goal orientation, which comes from the motivation of each person, as well as self-efficacy as another cognitive factor, can affect the way auditors' judge. Therefore, this research examines the relationship between goal orientation and auditors' judgment performance, emphasizing the mediating role of self-efficacy.

Methods: The statistical population of this research is auditors working in auditing institutes in Yazd and Isfahan provinces in 2021. In order to collect data, the auditors' standard performance questionnaires of Susetyo, Elliot and McGregor's goal orientation questionnaire and Bell and Kozlowski's self-efficacy questionnaire were used.

Results: The results of the structural equation modeling test in Amos software showed that out of the four dimensions of goal orientation, two dimensions of performance approach goal and mastery approach goal had a positive and significant relationship with auditors' self-efficacy and judgment performance ($P < 0.05$). The two dimensions of mastery avoidance goal and performance avoidance goal had a negative and significant relationship with self-efficacy and the auditors' judgment performance ($P < 0.05$). While self-efficacy had a positive and significant relationship with the auditors' judgment performance ($\beta = 0.786$, $P = 0.000$). Moreover, self-efficacy played a mediating role between the three dimensions of goal orientation, i.e. performance approach goal ($\beta = 0.685$, $P = 0.033$), performance avoidance goal ($\beta = -0.671$, $P = 0.002$), and mastery avoidance goal ($\beta = -0.139$, $P = 0.014$), with the auditors' judgment performance. Moreover, self-efficacy played a mediating role between the three dimensions of goal orientation, i.e. performance approach goal, performance avoidance goal and mastery avoidance goal, with the auditors' judgment performance.

Conclusion: According to the research findings, it is important to pay attention to the auditors' psychological factors because these factors affect the auditors' judgment. This research helps companies and their audit committee to pay special attention to the psychological characteristics of auditors, including their goal orientation and self-efficacy in selecting an auditor.

Keywords: Work Performance, Goals, Self-Efficacy, Goal orientation

Introduction

Auditing is a profession very similar to judging in courts; it is above all a judgment process, and the quality of audit judgment determines the overall quality of the audit. The auditor's ability to make decisions and judgments may be influenced by their individual characteristics (McKnight and Wright, 2011). Goal orientation and self-efficacy are two psychological characteristics that can affect the auditor's judgment.

According to Ames (1992), goal orientation expresses a coherent pattern of people's beliefs, which orients them to improve situations for various reasons, engage in activities in that field, and finally, provide an answer. There are different types of goal orientation. 1) mastery orientation (learning orientation) is defined as the desire to grow oneself by acquiring new knowledge and skills, mastering new situations, and improving individual competencies. In mastery avoidance goal, competence is defined as complete mastery of tasks, and all the efforts of people are directed to avoid errors and mistakes. Fear of not understanding the material, failure in learning, and forgetting are characteristics of this type of orientation. 2) Performance orientation, which includes two components: performance approach goal and performance-avoidance goal. The performance approach goal is defined as confirming performance and obtaining favorable judgment of others about personal performance. The focus of this orientation is to gain positive judgment of others towards the person. Performance avoidance goal is the tendency to avoid and stay away from the negative judgment of others towards a person. (Sanusi et al, 2018).

Acquiring new knowledge and skills increases the competence of the auditor and improves audit judgments and decision-making. Therefore, it is expected that there will be a positive relationship between mastery approach goal and audit judgment performance (Darmayanti et al., 2022).

People with a performance approach goal focus more on gaining competence through doing desirable tasks. Previous research, including VandeWalle et al. (2001) showed that performance

approach goal has a positive relationship with exam performance and work performance. Previous research including VandeWalle et al. (2001) demonstrated a negative relationship between performance avoidance goal and auditor judgment performance. Therefore, auditors with avoidance performance characteristics are likely to avoid challenges, uncertainties, or risks of failure in their decision-making process, which can bring about poor judgment performance. In avoidant performance goal orientation, people tend to avoid doing difficult tasks which lead to negative perceptions of others. From an empirical point of view, the relationship between goal orientation and the performance of the auditor's judgment in various studies including Sanusi et al. (2018), Pawitra and Suhartini (2019), Larastati (2019), Cahya et al. (2020), Darmayanti et al. (2022), and Nezami et al. (2020) is documented.

Self-efficacy is the judgment of individuals about their ability to organize and execute a series of tasks in order to achieve predetermined functions. Self-efficacy is a kind of intrinsic motivation, a motivational structure that influences the selection of individual activities, level of success and victory, and sustainability and performance in various fields (Iskandar and Sanusi, 2011 and Sanusi et al., 2018). Auditors with high self-efficacy feel confident and believe that they can perform their duties and audit duties as much as possible. People with high self-efficacy have a positive attitude towards difficult tasks. They see these tasks as challenges to dominance, not threats to be avoided. They are believed to take negative feedback positively and use this feedback to boost their performance (McShane and Glinow, 2008). Empirically, various researchers including Iskandar and Sanusi (2011) and Su et al. (2016), Darmayanti et al. (2022), Kamali et al. (2023) showed a positive relationship between self-efficacy and auditors' judgment.

According to Sanusi et al. (2018), self-efficacy improves the relationship between goal orientation and auditor judgment performance. Auditors with high performance approach goal develop their self-

efficacy level to improve performance during auditing tasks and demonstrate their ability to others. Such auditors believe in their abilities and self-efficacy; this increases their confidence in order to perform better. As a result, such people stop trying and fail to do hard work, which reduces their self-efficacy. Therefore, it is expected that the mastery approach goal and performance approach goal have a positive effect on self-efficacy and lead to better performance in audit judgment, while avoidance performance approach have negative effect on self-efficacy and lead to poor performance in audit judgment (Usman et al, 2021). Therefore, self-efficacy has a mediating role between goal orientation and auditor judgment performance. Empirically, the mediating role of self-efficacy in the relationship between goal orientation and other personality traits and auditor judgment performance

has been documented by the researches of Yasa et al. (2019), Pawitra and Suhartini (2019), Larastati (2019), Pawitra and Suhartini (2019) and Usman et al. (2021).

Considering that the quality of the audit judgment determines its overall quality so that all auditing stages (planning, operation implementation and opinion making) are accompanied by judgment, paying attention to the factors affecting the performance of the auditors' judgment is very important. Therefore, this study investigates the effect of psychological characteristic of goal orientation on audit judgment performance according to the mediating role of self-efficacy.

Research models and hypotheses

To achieve research objectives, the research model is defined as follows:

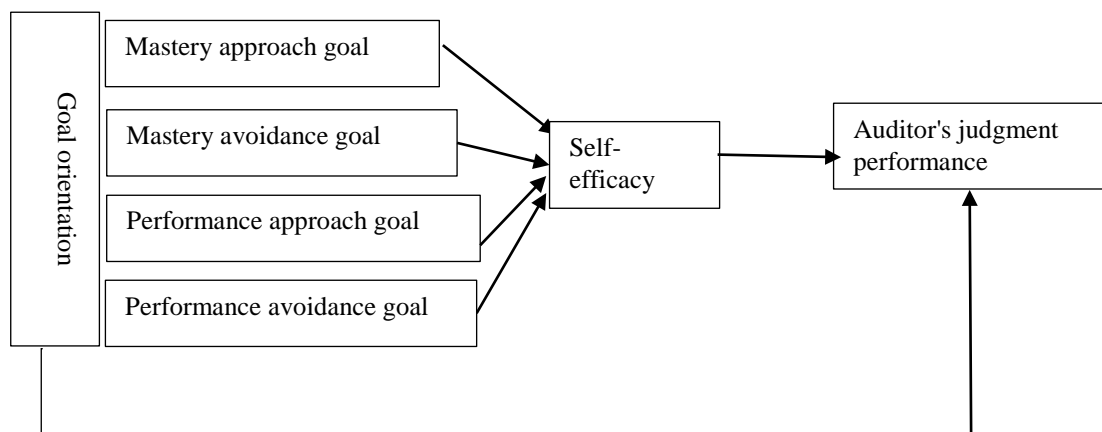


Figure 1. Conceptual model

According to the theoretical foundations and conceptual model and research objectives, research hypotheses were formulated as follows:

First hypothesis: Goal orientation has a significant effect on auditor's judgment performance.

Second hypothesis: Goal orientation has a significant effect on self-efficacy.

Third hypothesis: Self-efficacy has a significant effect on auditor's judgment performance.

Fourth hypothesis: Goal orientation has a

significant effect on the performance of the auditor's judgment with the mediating role of self-efficacy.

Methods

Population and statistical sample

The present research population consists of 400 auditors working in auditing institutions of Yazd and Isfahan province in 2021. Based on Morgan's table, the minimum selected sample size was 196. Therefore, 220 questionnaires were distributed, of which 211 completed questionnaires were returned. 12 questionnaires were not completed correctly, and

based on this, 199 questionnaires were used as the basis for analysis. Moreover, random sampling was

used. The demographic characteristics of the selected sample are reported in Table 1.

Table 1. Demographic characteristics of the selected sample (N=199)

Individual characteristics		Number of people	Percentage
Gender	Male	172	86.4
	Female	27	13.6
	Total	199	100
Age	Less than thirty	46	23.1
	30- 40	106	53.3
	41-50	22	11.1
	More than 50	25	12.6
	Total	199	100
Educational status	Bachelor's	51	25.6
	Master's	128	64.3
	PHD	20	10.1
	Total	199	100
work experience	Less than 5	30	15.1
	6-10	104	52.3
	More than 10	65	32.7
	Total	199	100

Research variables:

Auditors' judgment performance: In this study, Susetyo questionnaire (2009) was used to measure this variable. Form validity and content validity were used to determine the validity of the questionnaire, and its reliability was 0.76. The questionnaire consists of 10 questions.

Goal orientation: In this study, the Standard Elliott and McGregor Questionnaire (2001) were used to measure this variable. It has four dimensions: mastery approach goal, mastery avoidance goal, performance approach goal and performance avoidance goal. Each of these dimensions consists of 3 items, and overall, this variable has 12 questions. Sanusi et al. (2018) used this questionnaire and reported its reliability as 0.82. Also, Wang et al. (2007) reported the Cronbach's alpha of this questionnaire as 0.83 and presented the model fit indices at an acceptable level and a strong fit of the model.

Self-efficacy: In this study, Standard Bell and Kozlowski (2002) and Kozlowski et al. (2001) questionnaires were used to measure this variable. It has 4 questions. Sanusi et al. (2018) used this

questionnaire and reported its reliability as 0.82 and presented the model fit indices at an acceptable level and strong fit of the model.

The questionnaires used in this study are standard, and their validity has been tested by experts and approved by a professor of this field, and has acceptable content validity. Moreover, to evaluate the validity of the content of the questionnaires, experts were used to comment on the degree of coordination between the content of the measurement tool and the purpose of the research. Content validity was confirmed by experts. In order to determine reliability, The Cronbach's alpha method was used. Cronbach's alpha goal orientation, self-efficacy and auditors' judgment performance were 0.731, 0.829 and 0.888, respectively. Considering that Cronbach's alpha was greater than 0.7 for all variables, it had the necessary reliability. In order to complete the study, necessary permissions were obtained to complete the questionnaire. Before completing the questionnaire, informed consent was taken from the subjects in writing. Respondents have been assured about confidentiality of the information. Before completing the questionnaires; the purpose of the study was

explained to them.

This study is the result of the authors' research and is derived from the master's thesis that was approved by the jury committee in February 2021 at the Faculty of Economics, Management and Accounting of Yazd University. In order to conduct the study, the necessary permissions to complete the questionnaire have been obtained. The respondents were assured about the confidentiality of the information and the purpose of the study was explained to them before completing the questionnaires. freedom of respondents to participate in the study, respect for their independence in research and impartiality of researchers in all stages of data collection, analysis, and reporting, are other Ethical considerations of this research.

The study was approved by Yazd University Research Ethics Committee with the ethics code: IR.YAZD.REC.1402.017. In order to conduct the

study, the necessary permissions to complete the questionnaire have been obtained. The respondents were assured about the confidentiality of the information and the purpose of the study was explained to them before completing the questionnaires. freedom of respondents to participate in the study, respect for their independence in research and impartiality of researchers in all stages of data collection, analysis, and reporting, are other Ethical considerations of this research.

Results

The variables of this research include goal orientation (Performance approach goal, Mastery approach goal, performance avoidance goal and Mastery avoidance goal), self-efficacy and auditor's judgment performance and table 2 shows the results of their descriptive statistics. The average of all variables is more than average.

Table 2. Descriptive statistics of research variables based on the views of respondents

	Average	Standard deviation	Var iance	Skewness	Kurtosis
Performance approach goal	3.55	0.849	0.722	-0.548	0.051
Mastery approach goal	3.48	0.832	0.693	-0.127	-0.617
performance avoidance goal	3.30	0.802	0.643	-0.180	-0.286
Mastery avoidance goal	3.63	0.746	0.557	-0.463	0.173
Self-efficacy	2.964	0.992	0.984	-0.105	-0.696
Auditors' judgment performance	3.097	0.802	0.643	-0.328	-0.231

In order to investigate the relationship based on the level of significance, if the significant level of the test (sig) was smaller than 0.05, the zero assumption was rejected, and there was a significant relationship between the two variables.

Structural equation model was used to investigate the

research hypotheses. After drawing the structure and adding the constraints of the model, the model was implemented and the path diagram of the figure 2 was obtained. The correlation coefficients of the research variables are shown in Table 3.

Table 3. Pearson correlation between Goal orientation and Self-efficacy, and Auditors' judgment performance

		Goal orientation	Self-efficacy	Auditor's judgment performance
Goal orientation	Significance	1		
	Correlation			
Self-efficacy	Significance	0.000	1	
	Correlation	0.388		
Auditors' judgment performance	Significance	0.000	0.000	1
	Correlation	0.430	0.828	

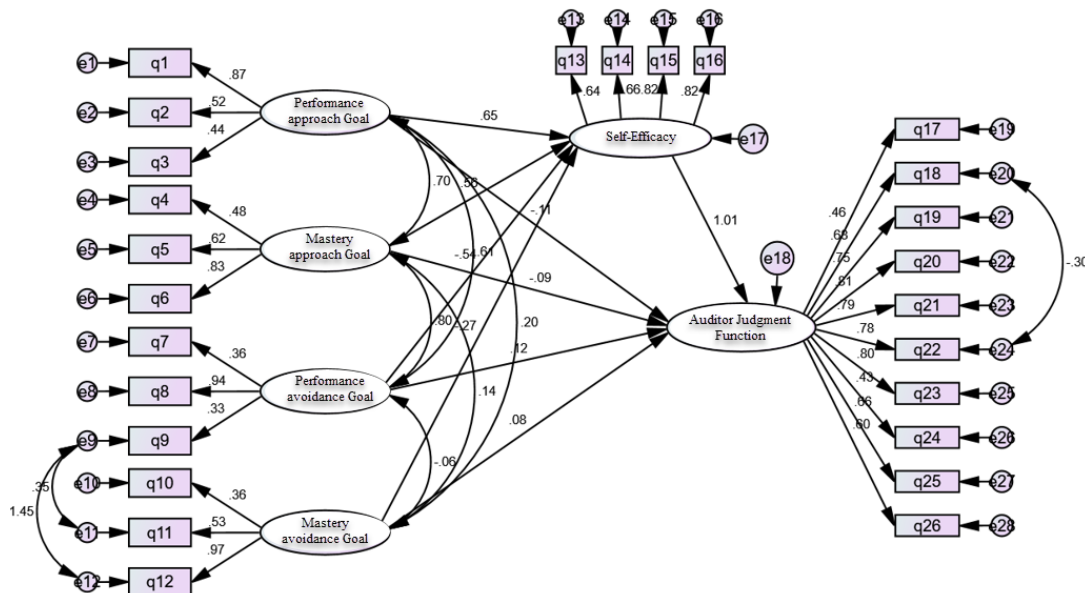


Figure 2. The modified standard model of the effect of goal orientation on auditors' judgment performance with the mediating role of self-efficacy

Several indices were used to evaluate the suitability of the structural equation model which is reported in Table 4. These indices compare a proposed model with a null model (independent model). Any model with which the researcher expected the difference of alternative models as a base model was a null model. The chi-square value with a certain degree of freedom, which was statistically significant, shows that the observed and estimated variance-covariance matrices were different. In other words, the researcher wanted to achieve values of the Chi-square statistic which was smaller than the value of the Chi-square table. This means it was not statistically significant.

Tucker-Lewis index (TLI) was first proposed by Tucker and Lewis (1973) for factor analysis. But then, they developed it for structural equation modeling. This index can be used to compare alternative models or a proposed model against the null model. The value of this index changes between 0 and 1. A value of 0 indicated no fit and

1 indicated a perfect fit. The comparative fit index (CFI), also called Bentler's comparative fit index, compared the fit of the existing model with the null model, in which it was assumed that the hidden variables were uncorrelated with each other (independent model). In this method, by comparing the predicted covariance matrix based on the model and the observed covariance matrix, the loss of fit was estimated with regard to movement from the zero models to the model defined by the researcher. A CFI value close to 1 indicated a very good fit. Model economy refers to the number of estimated parameters required to achieve a certain level of fit. The Parsimonious fit index is one of the modified fit indices of the normalized fit index. This index takes into account the number of degrees of freedom used to achieve a certain level of fit. Parsimonious fit indices were used to compare models with different degrees of freedom, and if it is above 0/6, it indicated a good fit of the model, Table 4 (Randall and Richard, 2018).

Table 4. Fit indices of the modified hypothesis model of the effect of goal orientation on auditors' judgment performance with the mediating role of self-efficacy

Index type	Model fitting criterion	Amount	Acceptable limit	Results
Absolute Indices (Model Fitness)	Chi-square (CMIN)	207.4		-
	Degrees of freedom (DF)	93		-
	Chi-square ratio to the degree of freedom (CMIN/DF)	2.23	Between 1 and 5	Suitable
Relative Indicators	The root of the mean error squares is estimated (RMSEA)	0.079	0.1 down	Suitable
	Tucker-Lewis index (TLI)	0.853	0.9 up	Almost suitable
	Incremental fit index (IFI)	0.889	0.9 up	Almost suitable
	Comparative fitness index (CFI)	0.886	0.9 up	Almost suitable
	Goodness of Fit Index (GFI)	0.881	0.9 up	almost suitable
	Relative fit index (RFI)	0.762	0.6 up	Suitable
	Parsimony comparative fit index (PCFI)	0.687	0.6 up	Suitable
	Parsimonious Normalized fit index (PNFI)	0.632	0.6 up	Suitable

After reviewing and confirming the model, two partial indicators of critical ratio of P and CR were used to test the significance of the hypotheses. Based on the significance level of 0.05, the critical value should be more than 1.96; the parameter value was not considered to be less

important in the pattern. Values less than 0.05 for P value showed a significant difference in the calculated value for regression weights with zero value at 95% level. Test results are specified to evaluate the model of the first to third hypotheses in Table 5.

Table 5. P values and the level of significance related to the relationships in the model of first to third hypotheses

	Relationship	Estimation	Standard error	critical value	P	result
Performance approach goal	---> Self-efficacy	0.951	0.273	3.483	0.000	Confirmed
Mastery approach goal	---> Self-efficacy	0.453	0.203	2.23	0.026	Confirmed
Performance avoidance goal	---> Self-efficacy	-1.032	0.461	-2.242	0.025	Confirmed
Mastery avoidance goal	---> Self-efficacy	-0.2	0.083	-2.409	0.016	Confirmed
Performance approach goal	---> Auditor's judgment performance	0.787	0.241	3.269	0.001	Confirmed
Mastery approach goal	---> Auditor's judgment performance	0.353	0.177	1.995	0.046	Confirmed
Performance avoidance goal	---> Auditor's judgment performance	-0.805	0.396	-2.033	0.042	Confirmed
Mastery avoidance goal	---> Auditor's judgment performance	-0.158	0.075	-2.099	0.036	Confirmed
Self-efficacy	---> Auditor's judgment performance	0.786	0.139	5.643	0.000	Confirmed

To determine the significance of each of the mediating relationships and the indirect effect of the independent variable on the dependent variable

through the mediating variable, the bootstrap method was used. Bootstrapping is a method of self-adjustment or reuse of samples to estimate t-statistics

and measure the significance of relationships. In other words, bootstrapping calculates the test statistic to measure the significance of the relationships

between variables. The bootstrap results for the intermediate paths of the proposed model of the current research can be seen in Table 6.

Table 6. Bootstrap results for mediating paths of the proposed model of the effect of goal orientation on auditors' judgment performance with the mediating role of self-efficacy

			Relationship	Non-standard estimate	Standard estimate	Lower limit	Upper limit	Level of significance	Result
Performance approach goal	Self-efficacy	---	0.685	0.599	0.108	1.12	1.12	0.033	Confirmed
Mastery approach goal	Self-efficacy	---	0.29	0.451	-0.121	1.749	1.749	0.08	Rejected
Performance avoidance goal	Self-efficacy	---	-0.671	-0.404	-1.947	-0.145	-0.145	0.002	Confirmed
Mastery avoidance goal	Self-efficacy	---	-0.139	-0.25	-0.65	-0.061	-0.061	0.014	Confirmed

Table 6 shows the confirmation of the hypothesis regarding the mediating effect of self-efficacy in the relationship between all dimensions of goal orientation (except the dimension of mastery approach goal) and auditors' judgment performance. In other words, goal orientation dimensions had a more severe effect on the auditors' judgment performance by influencing self-efficacy. This is because the upper and lower limits were either positive or both negative, so the hypothesis of the mediating effect of self-efficacy could not be rejected. There was a significant relationship between the dimensions of goal orientation and auditors' judgment performance indirectly and with regard to self-efficacy.

Considering that the upper and lower limit of the indirect relationship of the dimension of mastery approach goal to auditors' judgment performance through self-efficacy was zero, this indirect path was not significant.

Discussion

The results of the structural equation modeling test in Amos software showed that of the four dimensions of goal orientation, two dimensions of performance approach goal and mastery approach goal had a positive and significant relationship with auditors' self-efficacy. Moreover, the two

dimensions of mastery avoidance goal and performance avoidance goal had a negative and significant relationship with self-efficacy. In other words, goal orientation, one of the personality characteristics of every person, can affect his other personality traits as well. One of these characteristics is self-efficacy. The results of this research suggested that auditors who had a desire to improve their performance or learn more, away from the anxiety of others, and who strived to do their jobs and try to solve problems, showed higher rate of self-efficacy. Auditors with avoidance goal orientation showed lower self-efficacy, which can be the result of their fear of doing things inappropriately and being judged badly by others. These findings were consistent with the findings of Safarzadeh and Mareshian (2015), Geitz et al. (2016) Larastati (2019) and Pawitra and Suhartini (2019) who demonstrated a significant relationship between different dimensions of goal orientation and self-efficacy.

In addition, of the four dimensions of goal orientation, two dimensions of performance approach goal and mastery approach goal have a positive and significant relationship with auditor judgment performance, and the two dimensions of mastery avoidance goal and performance

avoidance goal had a negative and significant relationship with auditors' judgment performance. Auditors with a mastery approach goal and performance approach goal, i.e. auditors who had a positive attitude towards gaining new knowledge or were looking to create new skills, had better performance than auditors with mastery avoidance goal and performance avoidance goal. These results were consistent with the findings of Pourtashi and zamani (2017), Naami et al. (2015), Larastati (2019), Pawitra and Suhartini (2019), and Mohd Sanusi et al. (2018); they showed that goal orientation had a positive effect and avoidant goal orientation had a negative impact on auditors' judgment performance.

Based on the findings of the research, self-efficacy had a positive and significant relationship with the auditor's judgment performance. These results indicated that auditors with high self-efficacy had better judgment performance than auditors with low self-efficacy. People with more self-confidence were able to make decisions in different situations more easily and with more concentration. They solved problems better and were sure of their decision, and as a result, they could make better judgments. These findings were consistent with the findings of Sadoughi (2018), Hassanpour et al. (2016), Stajkovic and Luthans (1998) and Iskandar and Sanusi (2011), which showed that auditors with high self-efficacy performed better audit judgment than those with low self-efficacy.

Self-efficacy had a mediating role between the three dimensions of goal orientation- performance approach goal, performance avoidance goal and mastery avoidance goal, -and the auditors' judgment performance. This is while self-efficacy did not play a mediating role between mastery approach goal and auditors' judgment performance. Based on the results, Auditors with high self-efficacy had better performance than auditors who had low self-efficacy. Self-efficacy mediates the positive effect of performance approach goal as well as the negative effect of performance

avoidance goal and mastery avoidance goal on audit judgment. Personality characteristics and motivational factors such as different dimensions of goal orientation can influence decision-making outcomes including the quality of auditor judgment. The results of this study were consistent with the findings of Yasa et al. (2019), Larastati (2019), Pawitra and Suhartini (2019), Mohd Sanusi et al. (2018). They showed that self-efficacy can play a mediating role regarding the effect of performance avoidance goal orientation on audit judgment performance.

Conclusion

Personality characteristics can affect how people make decisions and perform. In other words, people with high learning goal orientation are more persistent and make more effort and are solution-oriented self-learners. As a result, it is suggested to audit partners and managers to be aware of the effects of these personality characteristics on the performance of audit judgment when hiring employees and designing training programs for employees' development. Moreover, considering that audit supervisors have a relatively strong influence on the type of goal orientations that auditors accept, it is recommended that supervisors create conditions to help the internal competencies of employees, and at the same time, minimize the possibility of encouraging the auditors' avoidance orientation by eliminating the avoidance orientation condition. It is also suggested that by examining the auditors' personality in terms of the type of goal orientation and the extent of their self-efficacy by dividing tasks, supervisors help to improve the performance of audit work. Some training methods can increase self-efficacy. When self-efficacy increases, judgment performance also improves; so, audit firms are advised to use training methods to improve self-efficacy and judgment performance.

Researchers interested in this field are suggested to investigate the effect of other variables such as: personality, job satisfaction, individual factors,

etc., which was not investigated due to the limitations of the model in this research. Identifying and ranking the factors affecting auditors' judgment can also be helpful in the field.

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Conflict of interest

The authors declared no conflict of interest.

Authors' contributions

F. Z B; Data collection, data analysis, and initial compilation of the article, Z. A; research supervision and design, compilation and modification, and editing of articles, J. BK; data analysis, compilation, and amendment.

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